



**BUDGET YEAR  
2025**

# LOWER VALLEY FIRE PROTECTION DISTRICT

## **BUDGET MESSAGE:**

The basis of budgetary accounting used by the Lower Valley Fire Protection District is the accrual basis, for fiscal year January 1 through December 31.

## **GOALS FOR THE BUDGET YEAR:**

The goals of the Lower Valley Fire Protection District include the following:

- Provide fire service and protection for all our citizens and visitors with trained personnel and most efficient, updated equipment possible and;
- Provide emergency medical service for all citizens and visitors at the most efficient and economical means possible and;
- To provide public education and prevention techniques to maintain a safe community and;
- To provide for our membership and maintain a high level of morale and;
- Continue seeking grant monies and alternative funding sources whenever possible for the purchase of needed equipment and;
- To maintain current efforts and relationships with other districts, agencies, organizations, citizens and;
- To keep the public informed of district goals and accomplishments and;
- To plan for and prepare for growth of the district with continued professionalism.

## **OBJECTIVES AND IMPORTANT FEATURES OF THE BUDGET YEAR:**

The objectives of the District are as follows:

- To continue to upgrade our present apparatus and equipment to meet NFPA and industry standards;
- Continue to provide public education and prevention programs in the civic and educational setting;
- Continue to provide the best service possible by continuous fire, EMS, haz/mat and specialized rescue training and certifications of all personnel;
- To maintain a professional department with a combination of career and part time members;
- Continue to invite citizen input and utilize social media for improved communications;

## **LONG RANGE GOALS**

The long-range goals for the Lower Valley Fire Protection District include but are not limited to:

- Acquisition of new or replacement of current apparatus as addressed by the vehicle replacement program;
- Update emergency medical services equipment;
- Upgrade Loma Hall for Live Burn Training facility;
- Purchase of land for building a fire station in East boundary of the district;
- To hire additional personnel to meet staffing requirements for improved service;

## 2025 Lower Valley Fire Protection District Budget

GENERAL FUND INCOMES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
	Starting Fund Balance	\$2,233,464	\$ 2,606,143			\$ 3,463,552
	Grand Valley Bank- Operating Account- Starting					\$ 407,748
	Colo Trust- Savings Accounts- Starting		\$ -			\$ 3,168,357
	Tabor Reserve	(\$120,538)	\$ (120,878)			\$ (129,750)
	Available Fund Balance	\$2,112,926	\$ 2,485,265			\$ 3,333,802
REVENUES						
40000	Mesa Co General Tax	\$ 2,294,439	\$ 2,625,840	\$ 2,714,157	\$ 2,714,157	\$ 2,748,769
40200	Mesa Co Delinquent Tax	\$ 152	\$ 1,000	\$ 737	\$ 737	\$ 1,000
40400	Mesa Co. Delinquent Tax Int	\$ 77	\$ 100	\$ 96	\$ 96	\$ 100
40600	Mesa Co Gen Tax Interest	\$ 3,489	\$ 1,500	\$ 4,596	\$ 4,596	\$ 3,000
40700	Public Safety Tax	\$ 96,886	\$ 95,000	\$ 106,983	\$ 115,741	\$ 100,000
40800	Mesa Co Treasurer Misc	\$ -	\$ -	\$ -	\$ -	\$ -
41000	Mesa Co Ownership Tax	\$ 280,833	\$ 200,000	\$ 322,781	\$ 345,744	\$ 300,000
41500	Senior/Veterans and 41550 - Personal Property <50K Tax Exem	\$ 66,996	\$ 65,000	\$ 69,989	\$ 69,989	\$ 65,000
	<b>Total Tax Revenues</b>	<b>\$ 2,742,872</b>	<b>\$ 2,988,440</b>	<b>\$ 3,219,340</b>	<b>\$ 3,251,061</b>	<b>\$ 3,217,869</b>
PENSION						
49010	Pension	\$ -		\$ -	\$ -	
OTHER INCOMES						
41600	Grant Funds Received	\$ 56,482	\$ 158,716	\$ 27,942	\$ 27,942	\$ 209,715
42000	Interest: ColoTrust	\$ 72,609	\$ 60,000	\$ 148,262	\$ 157,768	\$ 100,000
42200	Interest: Grand Valley Bank	\$ 10,657		\$ 33,496	\$ 37,206	\$ 20,000
42800	Plan Review Fees	\$ 36,742	\$ 30,000	\$ 16,074	\$ 19,096	\$ 20,000
43400	Out Of District Response Calls	\$ 62,593	\$ 15,000	\$ 35,042	\$ 35,042	\$ 15,000
45400	Copy Fees/Permits	\$ 6,600	\$ 6,500	\$ 6,700	\$ 6,700	\$ 6,500
45500	Memorial/Donations	\$ 47,015	\$ 1,000	\$ 8,900	\$ 11,800	\$ 1,000
46000	Fire Service Contracts	\$ 36,335	\$ 36,827	\$ 37,718	\$ 37,718	\$ 37,718
48000	Ambulance Charges	\$ 2,102,307	\$ 2,000,000	\$ 1,916,003	\$ 2,082,927	\$ 2,000,000
63000	Insurance Contractual Adjustments (Contra Revenue)	\$ (1,282,777)	\$ (1,240,000)	\$ (1,129,635)	\$ (1,211,765)	\$ (1,240,000)
48010	Other Medical Income	\$ 75,652	\$ 75,000	\$ 47,785	\$ 47,792	\$ 40,000
48020	Fund Raisers	\$ 1,600	\$ 3,000	\$ 40	\$ 40	\$ 3,000
48030	Other Types Income	\$ 60,589	\$ 443,545	\$ 467,344	\$ 468,933	\$ 151,406
	<b>Total Other Incomes</b>	<b>\$1,286,403</b>	<b>\$ 1,589,588</b>	<b>\$1,615,672</b>	<b>\$1,721,199</b>	<b>\$ 1,364,339</b>
TOTAL REVENUE		<b>\$4,029,274</b>	<b>\$ 4,578,028</b>	<b>\$4,835,012</b>	<b>\$4,972,260</b>	<b>\$ 4,582,208</b>

GENERAL FUND EXPENSES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
<b>ADMINISTRATION</b>						
40900	Abatement	\$ 2,148	\$ 2,500	\$ 3,200	\$ 3,200	\$ 6,092
40950	Abatement Interest	\$ 141	\$ 250	\$ 615	\$ 615	\$ 250
41400	Mesa Co Tres. Commission	\$ 45,549	\$ 50,000	\$ 55,667	\$ 55,667	\$ 60,000
60000	Bank / Credit Card Fees	\$ 1,418	\$ 3,000	\$ 1,230	\$ 1,250	\$ 2,000
60100	Administration Fees/All	\$ 15,029	\$ 18,200	\$ 5,760	\$ 16,114	\$ 18,200
60200	Legal/Audit/Notices: ALL	\$ 15,193	\$ 29,000	\$ 31,290	\$ 31,337	\$ 29,000
60500	Election Expense	\$ 78	\$ -	\$ -	\$ -	\$ 15,000
60910	Fire Prevention	\$ 3,259	\$ 10,000	\$ 6,579	\$ 6,579	\$ 10,000
62500	Dues/Subscriptions	\$ 17,853	\$ 21,640	\$ 16,967	\$ 16,967	\$ 23,150
72300	Colorado Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
72500	CRA/Employer Match	\$ 11,002	\$ 14,694	\$ 9,585	\$ 11,068	\$ 8,032
76500	FPPA/Employer Match	\$ 130,335	\$ 158,431	\$ 143,354	\$ 161,087	\$ 213,287
76550	FPPA/Employer D & D	\$ 51,135	\$ 62,455	\$ 54,639	\$ 61,590	\$ 75,571
77000	SS/Employer Match	\$ 16,505	\$ 20,713	\$ 16,023	\$ 18,088	\$ 18,360
77200	Medicare/Employer Match	\$ 28,781	\$ 31,281	\$ 29,791	\$ 33,622	\$ 35,490
77500	Wages Expense	\$ 1,984,886	\$ 2,332,465	\$ 2,054,655	\$ 2,310,993	\$ 2,550,019
<b>Total Administration</b>		<b>\$ 2,323,310</b>	<b>\$ 2,754,629</b>	<b>\$ 2,429,356</b>	<b>\$ 2,728,177</b>	<b>\$ 3,064,450</b>
70100	Travel Expense	\$ 2,169	\$ 2,500	\$ 1,481	\$ 1,987	\$ 2,500
70500	Mileage Allowance / Personnel	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
71000	Meal Allowance	\$ 2,297	\$ 3,500	\$ 4,215	\$ 4,215	\$ 5,000
89500	Lodging Allowance	\$ 6,684	\$ 5,000	\$ 9,128	\$ 10,305	\$ 10,000
89600	Supplies/Tests/CBI/Medical	\$ 1,408	\$ 14,875	\$ 723	\$ 848	\$ 14,875
89700	Education - Materials	\$ 24,194	\$ 43,000	\$ 24,733	\$ 28,602	\$ 52,300
89840	Clothing Allowance	\$ 4,619	\$ 16,000	\$ 13,371	\$ 13,441	\$ 16,000
<b>Total Personnel Reimburse/Expense</b>		<b>\$ 41,369</b>	<b>\$ 85,875</b>	<b>\$ 53,652</b>	<b>\$ 59,398</b>	<b>\$ 101,675</b>
<b>INSURANCE</b>						
89000	Dist.Liability/Bonds/Insurance	\$ 41,110	\$ 45,000	\$ 36,506	\$ 36,506	\$ 45,000
89100	State Comp/Insurance	\$ 70,473	\$ 65,000	\$ 43,237	\$ 43,237	\$ 65,000
89200	H&A/Insurance	\$ 402,734	\$ 446,643	\$ 396,451	\$ 396,451	\$ 479,068
89300	Claims/Expenses/Insurance	\$ 6,892	\$ 8,500	\$ -	\$ -	\$ 8,500
89400	Triad/Insurance	\$ 1,387	\$ 2,500	\$ 517	\$ 544	\$ 3,000
<b>Total Insurance</b>		<b>\$ 522,596</b>	<b>\$ 567,643</b>	<b>\$ 476,711</b>	<b>\$ 476,738</b>	<b>\$ 600,568</b>
<b>SUPPLIES</b>						
61000	Office/Small Equipment	\$ 2,550	\$ 500	\$ 996	\$ 996	\$ 1,000
61500	Office/Mailing Expense	\$ 2,253	\$ 2,000	\$ 1,670	\$ 1,939	\$ 2,000
61800	Office/Supplies	\$ 2,670	\$ 2,000	\$ 3,260	\$ 3,713	\$ 4,000
89800	Supplies/Medical	\$ 143,266	\$ 73,000	\$ 55,169	\$ 59,085	\$ 106,380
89810	Supplies/Fire	\$ 36,676	\$ 43,200	\$ 16,621	\$ 24,638	\$ 55,950
<b>Total Supplies Expense</b>		<b>\$ 187,416</b>	<b>\$ 120,700</b>	<b>\$ 77,717</b>	<b>\$ 90,372</b>	<b>\$ 169,330</b>

GENERAL FUND EXPENSES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
<b>STATION OPERATION/MAINTENANCE</b>						
63500	Utility - Misc Expense	\$ 91	\$ 500	\$ 128	\$ 128	\$ 500
65000	Utility - Phone	\$ 9,722	\$ 9,000	\$ 15,853	\$ 16,653	\$ 9,000
65200	Utility - Sewer	\$ 806	\$ 1,200	\$ 754	\$ 822	\$ 1,200
65500	Utility - Trash	\$ 2,639	\$ 2,800	\$ 3,263	\$ 3,472	\$ 3,500
66000	Utility - Electric/Gas	\$ 24,997	\$ 30,000	\$ 23,179	\$ 24,938	\$ 30,000
66500	Utility - 911 Dispatch	\$ 81,711	\$ 94,470	\$ 86,598	\$ 94,198	\$ 104,000
67000	Utility - Water	\$ 2,467	\$ 3,000	\$ 2,435	\$ 2,651	\$ 3,000
67500	Computer Expense	\$ 3,923	\$ 2,000	\$ 667	\$ 1,567	\$ 4,000
68000	EMS Reimb/MC Emergency Manage	\$ 7,680	\$ 16,000	\$ 7,500	\$ 14,940	\$ 16,000
68500	Maintenance/Radio	\$ 2,303	\$ 12,000	\$ 5,181	\$ 5,181	\$ 82,000
69000	Maintenance Contracts	\$ 91,884	\$ 113,149	\$ 102,296	\$ 105,471	\$ 110,212
89820	Janitorial	\$ 2,947	\$ 3,000	\$ 3,221	\$ 3,625	\$ 4,000
	Station Cleaning Supplies/Supplies					
89830	Supplies - Food	\$ 1,980	\$ 3,500	\$ 1,810	\$ 1,810	\$ 3,500
90600	Building Maintenance	\$ 9,413	\$ 12,000	\$ 14,362	\$ 16,235	\$ 16,000
90601	Miscellaneous	\$ -	\$ 500	\$ (5)	\$ (5)	\$ 500
<b>Total Station Operation/Maintenance</b>		<b>\$ 242,564</b>	<b>303,119</b>	<b>\$ 267,242</b>	<b>\$ 291,687</b>	<b>387,412</b>
<b>EQUIPMENT REPAIR/MAINTENANCE</b>						
90000	Vehicle - Parts & Supplies	\$ 42,025	\$ 45,000	\$ 22,472	\$ 23,733	\$ 34,000
90010	Misc - Repairs/Maintenance/Tow	\$ 564	\$ 850	\$ 392	\$ 392	\$ 850
90030	Fire Equipment Repair/Maint			\$ -		
90100	Vehicle - Small Tools	\$ 999	\$ 1,500	\$ 481	\$ 638	\$ 1,500
90200	Vehicle - Tires & Tubes	\$ 15,802	\$ 7,000	\$ 1,463	\$ 1,463	\$ 7,000
90300	Vehicle - Misc. Items	\$ 349	\$ 1,000	\$ 6	\$ 6	\$ 1,000
71500	Fuel Costs	\$ 36,379	\$ 40,000	\$ 26,367	\$ 30,656	\$ 35,000
71600	Oil & Fluids	\$ 1,237	\$ 4,000	\$ 2,574	\$ 2,574	\$ 4,000
<b>CAPITAL PROJECTS</b>						
90400	Capital Building Expense	\$ 16,333	\$ 5,000	\$ -	\$ -	\$ 166,000
90500	New Equipment/Future Capital Items	\$ 225,651	\$ 867,000	\$ 619,172	\$ 619,172	\$ 812,000
90800	Pension Contribution	\$ -		\$ -		\$ -
<b>Total Capital</b>		<b>\$ 241,984</b>	<b>\$ 872,000</b>	<b>\$ 619,172</b>	<b>\$ 619,172</b>	<b>\$ 978,000</b>
<b>Total Expenditures:</b>		<b>\$ 3,656,595</b>	<b>\$ 4,803,316</b>	<b>\$ 3,977,603</b>	<b>\$ 4,325,005</b>	<b>\$ 5,384,785</b>
	Increase/ Decrease in Reserves	\$ 372,680	\$ (225,287)	\$ 857,408	\$ 647,256	\$ (802,577)
	Available Fund Balance	\$ 2,485,606	\$ 2,259,978	\$ 3,342,673	\$ 3,132,521	\$ 2,531,225
	Tabor Reserve	\$ 120,538	\$ 120,878	\$ 120,878	\$ 120,878	\$ 129,750
	Ending Fund Balance	\$ 2,606,143	\$ 2,380,856	\$ 3,463,552	\$ 3,253,399	\$ 2,660,975
	<b>Estimated Account Balances:</b>					
	Grand Valley Bank- Operating Account- Ending	\$ 767,981	\$ 679,724	\$ 578,098	\$ 407,748	\$ 450,000
	Colo Trust- Savings Accounts- Ending	\$ 2,015,854	\$ 1,878,824	\$ 3,155,357	\$ 3,168,357	\$ 2,323,528

**PROPERTY TAX REQUIREMENTS**

Assessed Valuation of the District                      \$337,976,590

<u>PURPOSE</u>	<u>REVENUE</u>	<u>LEVY</u>
General Operating	\$2,737,103	8.0985
Growth/Election Funds	\$72,500	0.2145
Refunds/Abatements	\$6,092	0.0180

<b>Total Tax Requirement:</b>	<b>\$2,815,696</b>	<b>Mill Levy</b>	<b><u>8.3310</u></b>
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**Footnote #1:**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 which has several limitations, including revenue rising, spending abilities, and other specific requirements of state and local governments.

In the 1994 election, the district received voter approval to increase tax \$70,000 annually, or by such lesser annual amount as may be determined by the Board of Directors of the district. Such tax to consist of an increase in the district's Ad Valorem mill levy rate to produce the annual tax increase set forth above, or such lesser amount as may be determined. The proceeds from such increase to be collected and spent by the district, without regard to any expenditure, revenue raising, or other limitations contained within Article X, Section 20 of the Colorado Constitution. The district, in addition, received voter approval to increase tax \$5,000 in 1995 to pay the 1994 election costs incurred, and \$2,500 per year thereafter, for bi-annual elections as required by law, as the Board of Directors of the district may determine necessary. The revenue used solely for paying expenses incurred for bi-annual elections, and such proceeds from such increase be collected and spent by the district without regards to any expenditure, revenue raising, or other limitations that are contained within Article X, Section 20 of the Colorado Constitution.

In the 1998 election, voter approval was given that the district, without any increase in the tax rates (unless voter approval), be authorized to collect, retain and expend the full proceeds from grant funds from the State, County, Federal and/or Municipal. The funds to be used on capital projects or other basic government services without regard to any expenditure, revenue raising, or other limitations constrained within Article X, Section 20 of the Colorado Constitution for 1997, 1998 and subsequent years.

In the 2000 election, voter approval was given that the district be authorized to collect, retain, and spend, for fire protection, emergency medical and rescue purposes, all revenues collected from the district's existing property tax rate of 4.602 mills, and from all other funds, and sources. This to commence January 1, 2000, and continuing hereafter, a permanent voter-approved revenue change, offset and exception to the limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution, Section 20-9-301, C.R.S., or any other law.

In the 2004 election, voter approval was given that the district be authorized to collect, retain and spend \$75,000 annually for 10 taxing years, commencing January 1, 2005 and continuing thereafter until 2015, or by such lesser amount as may be determined by the Board of Directors, without limitation as to the Ad Valorem property tax rate necessary to produce the annual tax revenue set forth above, to be used solely for the purpose of replacing two pumper trucks, as a voter approved revenue change, offset and exception to the limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution, Section 20-1-301, C.R.S., or any other law.

In the 2014 election, voter approval was given to allow the district to continue to collect the same dollar amount of revenue by extending the expiring property tax levy and to collect, retain and spend all revenues generated from its existing general operating mill levy and any other source, as an exemption to the provisions and restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR") (the Act, the Code and TABOR being referred to jointly as the "Election Laws") and Section 29-1-301, C.R.S. to carry out the objects and purposes of District.

**Footnote #2:**

In the 2018 election, voter approval was given that the district be authorized to increase taxes by \$669,328 in 2019, and by such amount as may be collected annually thereafter from a total levy of 8.313 mills (an increase of 3.0 mills, resulting in an expected 2019 annual tax increase of \$32.40 for a residence worth \$100,000) for operating and other expenses, including: (1) Capital acquisition of apparatus, expansion and upgrade of the Loma station; and (2) Maintenance and improvement projects to the district facilities including but not limited to fire apparatus and emergency equipment; and (3) Increasing current service levels, to include recruitment and retention of personnel. With the district's entire operating mill levy rate subject to adjustment to offset refunds, abatements, and changes to the percentage of actual valuation used to determine assessed valuation as an exemption to the provisions and restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR") (the Act, the Code and TABOR being referred to jointly as the "Election Laws") and Section 29-1-301, C.R.S.